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From:

Sent: Wednesday, April 14, 2010 10:01 AM

To:

Cc:

Subject: Consent to Extend SOL

This is in response to your inquiry related to taxpayer's inability to provide the original SS-10. Although receipt of faxed consents to extend the statute of limitations is generally discouraged because of the risk of disavowal, they should be accepted in cases where time is of the essence and it is the only way to save the statute. Based our discussion, that is the posture of this case, time is of the essence and you may accept the faxed consent and the IRS can execute it. We recommend that you advise taxpayer to arrange to submit the original document via mail or if possible to hand deliver it. If you have further questions, let me know.

Thanks.